



Office of Policy and Budgetary Affairs

MEMORANDUM

TO: Honorable Chairman Jose "Pepe" Diaz
and Members, Board of County Commissioners

DATE: August 15, 2022

FROM: Jennifer Moon, Chief 
Office of Policy and Budgetary Affairs

SUBJECT: Report Regarding the
Functions and Operations of
Constitutional Offices in the
State of Florida

The attached report has been prepared by the Office of Policy and Budgetary Affairs (OPBA) in response to legislation adopted by the Board of County Commissioners (BCC) at the May 5, 2022 and June 6, 2022, Special Meetings regarding the Miami-Dade County Constitutional Offices of Sheriff, Tax Collector, Property Appraiser, Supervisor of Elections and Clerk of the Circuit Court. At the Special Meetings, the BCC adopted Special Items No. 1, 2, 4, 5 and 12 which, among other things, directed OPBA to study the functions and operations of the various Constitutional Officers in the 10 largest counties in Florida.

This report has been prepared in response to the Special Items noted above. The information is based on responses received from the various Constitutional Offices across the State and is intended to provide the Board with information based on the current administration and operations from the respective counties and does not constitute a recommendation.

Please feel free to contact us with any questions, clarifications or requests for additional information you may have.

cc: Honorable Daniella Levine Cava, Mayor
Honorable Pedro J. Garcia, Property Appraiser
Honorable Harvey Ruvlin, Clerk of the Courts
Geri Bonzon-Keenan, County Attorney
Gerald Sanchez, First Assistant County Attorney
Jess McCarty, Executive Assistant County Attorney
Edward Marquez, Chief Financial Officer/Finance Director
Peter Cam, Tax Collector
Christina White, Director, Elections Department
Yinka Majekodunmi, Commission Auditor
Basia Pruna, Clerk of the Board
Eugene Love, Agenda Coordinator



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Introduction

At the May 5, 2022 and June 6, 2022, Special Meetings regarding the implementation of the Miami-Dade County Constitutional Offices of Sheriff, Tax Collector, Property Appraiser, Supervisor of Elections and Clerk of the Circuit Court, the BCC adopted Resolutions Nos. [R-463-22](#), [R-464-22](#), [R-465-22](#), [R-558-22](#) and [R-559-22](#) which, among other things, directed the Board's Office of Policy and Budgetary Affairs (OPBA) to study the functions and operations of the Supervisor of Elections, Tax Collector, Property Appraiser, Sheriff and the Clerk of the Circuit Court in the ten largest counties in Florida. Unless noted otherwise, the information throughout this report has been collected from the respective counties and offices across the State and reviewed, analyzed and summarized by OPBA staff. All the information gathered, including all responses, tables of organization and any provided attachments are available on the [OPBA Website](#).

The information included throughout this report does not explicitly serve as a recommendation to the Board of County Commissioners nor does it support or oppose a particular legislative action.

Methodology

OPBA began this study by identifying the ten largest counties in the State of Florida. As Miami-Dade County is the largest County in the State and this Board is aware of the operations of the County's existing functions, OPBA expanded its study to the 11 largest counties in order to be able to evaluate ten counties across the State with the exclusion of Miami-Dade. Including Miami-Dade County, the 11 largest counties in Florida account for 63 percent of the State's population. Using available population data from the Florida Office of Economic and Demographic Research, OPBA identified the counties below.

Largest Counties in Florida, by Population

Estimates: April 1, 2021

	County	Population
1	Miami-Dade County	2,731,939
2	Broward County	1,955,375
3	Palm Beach County	1,502,495
4	Hillsborough County	1,490,374
5	Orange County	1,457,940
6	Duval County	1,016,809
7	Pinellas County	964,490
8	Lee County	782,579
9	Polk County	748,365
10	Brevard County	616,742
11	Pasco County	575,891

Source: Florida Office of Economic and Demographic Research, Population: April 1, 2021, Estimate, [Counties and Municipalities](#)

Once the largest counties in Florida were identified, a uniform list of questions (Attachment A) regarding the respective Offices' administration, functions, operations and structure was distributed through their respective associations (the Florida Supervisors of Elections, the Florida Tax Collectors Association and the Florida Association of Property Appraisers and the Florida Sheriffs Association) and later with individual communications to each office. This report was compiled as information was received, with a particular focus

on the issues in which the Board has expressed particular interest, such as personnel considerations, administrative and back-office support either received from the county or provided by each Constitutional Office, the transfer of assets and any applicable transition or operating agreements between each office and their respective county. Unless noted otherwise, any comparison or mention of the ten largest counties throughout this report **exclude** Miami-Dade County. The information cited throughout, and any reports, attachments or communications mentioned that are not attached to this report are on file and available with OPBA should they be requested.

Supervisor of Elections

Across the State of Florida, all Counties except Miami-Dade have an elected Supervisor of Elections. When conducting this survey, OPBA contacted the ten largest counties in the State and received responses from eight Supervisors of Elections; their responses have been summarized below.

Registered Voters

Using available data from the Florida Division of Elections¹ through May 2022, the counties surveyed by OPBA account for just over 7.1 million of the State’s 14.2 million registered voters (50 percent) with responses received from Supervisors of Elections representing just under 6 million registered voters. Miami-Dade County accounted for more than 1.5 million registered voters, approximately 280,000 more than the next county, Broward, which accounted for 1.2 million registered voters. While the number of registered voters in a particular county generally correlates with that county’s population, there also seems to be a relationship between the number of registered voters and the staffing level for each Supervisor of Elections.

Staffing and Personnel

The table below includes the number of budgeted employees, both full-time and part-time, for the Supervisors of Elections that responded to OPBA’s survey.

	Full-Time Employees	Part-Time Employees
Broward County	80	-
Palm Beach County	65	.5 FTEs
Hillsborough County	49	-
Orange County	53	-
Duval County	32	18
Pinellas County	<i>No Response Received</i>	
Lee County	48	35
Polk County	<i>No Response Received</i>	
Brevard County	33	-
Pasco County	26	15

¹ Florida Division of Elections - [Voter Registration - By County and Party](#)

For reference, the FY 2022-23 Proposed Budget includes 122 full-time positions for the Miami-Dade Elections Department.²

While staffing levels for Supervisors of Elections are low compared to the other Constitutional Officers, they are unique in that all the Supervisors of Elections surveyed access an extraordinary number of temporary workers to staff polling places and assist with other duties associated with the various elections held throughout their county. While the figures vary by county and type of election, Supervisors of Elections recruit, hire and train anywhere between 1,000 and 6,000 temporary employees to support their Election Day operations. Similar to the current Miami-Dade County staffing model, all but one of the Supervisors of Elections surveyed also requests that county employees volunteer to support Election Day operations.

One of the topics that has been discussed by the BCC has been whether the employees of the various Constitutional Offices will be considered county employees for the purposes of collective bargaining agreements, civil service rights and benefits. Of the eight Supervisors of Elections who responded, only two – Duval (City of Jacksonville) and Hillsborough County – consider their employees to be county employees. The other Supervisor of Elections employees are not considered county employees but rather employees of the Constitutional Office of the Supervisor of Elections. As noted in the sections for each Constitutional Officer, this appears to be common practice for employees of Constitutional Offices. The determination of whether their employees are County employees or employees of the respective Constitutional Office is up to discretion of each Constitutional Officer and any agreement they may have with the respective board of county commissioners. Additionally, and as noted throughout this report, employees for all but one of the Supervisors of Elections (Duval/City of Jacksonville) are not represented by a collective bargaining unit and are at-will employees of the Supervisor of Elections.

Support Functions Received from the County

One of the questions included in the survey shared with the Supervisors of Elections intended to assess the level of “back-office” and administrative support received from their respective county. The responses varied by function and county but, generally, most Supervisors of Elections perform their own budget, human resources and legal functions (either with in-house staff or through contract with a private law firm). Broward County was the only county that specifically mentioned that they utilize the County Attorney’s Office as their legal counsel. A county function that was typically accessed by most Supervisors of Elections was that of employee benefits such as participating in the county’s health insurance program (with the cost borne by the Supervisor of Elections). While this matter will be addressed by each respective Constitutional Office, having the Constitutional Offices access the County’s insurance policies may ultimately provide a savings to both the County and the Constitutional Office as having a larger number of lives covered in each plan spreads the risk and leads to lower costs for coverage, as well as lower administrative cost associated with the insurance plans.

As detailed later, most Supervisors of Elections either utilize space in a county building or occupy a building leased and paid for by the county. The issue of support received from the County will be relevant as the Administration prepares the transition agreement for each Constitutional Office and considers which services Miami-Dade County will continue providing for the various Constitutional Officers.

Support Functions Provided to the County

² Miami-Dade County – [FY 2022-23 Proposed Budget \(Page 243\)](#)

OPBA also asked if the Supervisors of Elections provided any services to the county that were beyond the scope of their duties. This question was asked as a result of the Miami-Dade Elections Department serving as the clearinghouse for Outside Employment applications on behalf of other County departments. None of the Supervisors of Elections surveyed identified a particular function that is provided to the county beyond the scope of the regular Supervisor of Elections-related duties. The Orange County Supervisor of Elections did acknowledge that they serve as advisors whenever the county convenes its Redistricting Advisory Committee and the county’s Charter Review Commission.

Precincts and Polling Sites

OPBA also received information from Supervisors of Elections regarding the number of polling sites and precincts that support their Elections operations. All but two Counties surveyed emulate Miami-Dade County’s model of using split-precinct polling sites in which a single polling site serves as the Election Day site for more than one voting precinct.

	Number of Polling Sites	Number of Precincts	Registered Voters	Voters per Site	Voters per Precinct
Broward County	236	345	1,233,647	5,227	3,576
Palm Beach County	423	873	989,553	2,339	1,134
Hillsborough County	270	390	899,794	3,333	2,307
Orange County	223	258	848,988	3,807	3,291
Pinellas County			<i>No Response Received</i>		
Duval County	186	186	641,338	3,448	3,448
Lee County	97	99	506,775	5,224	5,119
Polk County			<i>No Response Received</i>		
Brevard County	87	171	449,914	5,171	2,631
Pasco County	120	120	400,331	3,336	3,336

Satellite and Regional Offices

Unlike other Constitutional Officers that tend to have a physical presence throughout their county, the Supervisors of Elections surveyed generally do not have a public-facing physical presence throughout their counties. In addition to the location of the Supervisor of Elections’ main office, all Supervisors of Elections mentioned their use of some sort of warehouse space to house the equipment used to support elections operations. The majority of the facilities, both the administrative space and the warehouse, were generally located in county-owned buildings where the building(s) and the operations and maintenance of such buildings were the fiscal responsibility of the county.

Law Enforcement Support Received

Election security has become a critical issue nationwide. To better understand the relationship between the Supervisor of Elections and the County Sheriff, OPBA asked the various Supervisors of Elections how they received law enforcement support prior to, during and throughout the various elections in their county. All but one Supervisor of Elections responded that they contract with the Sheriff for law enforcement support which

ranges from security and traffic control at polling sites to assistance with the transport of ballots and equipment from a polling site to the site where the ballots will be tabulated. In addition to coordination with the Sheriff’s Office, a few of the Supervisors of Elections surveyed mentioned that they also engage municipal departments for similar assistance and private security firms to supplement the presence provided by sworn law enforcement officers. While this relationship currently exists by virtue of the Miami-Dade Police Department, a County department, supporting the Miami-Dade Elections Department, another County department, future negotiations may need to occur between the elected Supervisor of Elections and elected Sheriff to continue such services.

Summary of Findings

Based on the information received and reviewed by OPBA, the Miami-Dade Elections Department is currently positioned to efficiently transition to an elected Supervisor of Elections. There are, however, certain considerations that must be addressed for the Supervisor of Elections including the continuation of collective bargaining agreements for employees that transition to the Constitutional Supervisor of Elections and the negotiation of how the Supervisor will receive law enforcement support from either the elected Sheriff or municipal police departments across the County. The decision on which support services the elected Supervisor of Elections will decide to continue receiving from Miami-Dade County is also something that existing administrative and support departments should be prepared for as the norm seems to be that Supervisors of Elections, and other Constitutional Officers, either procure or perform those functions on their own.

Tax Collector

Across the State of Florida, all counties except Miami-Dade and Broward have an elected, Constitutional Tax Collector. When conducting this survey, OPBA contacted the ten largest Counties in the State and received responses from seven Tax Collectors; their responses have been summarized below.

Staffing and Personnel

The table below includes the number of budgeted employees, both full-time and part-time, for Tax Collectors that responded to OPBA’s survey.

	Full-Time Employees	Part-Time Employees
Broward County	<i>No Response Received</i>	
Palm Beach County	<i>No Response Received</i>	
Hillsborough County	385	12
Orange County	<i>No Response Received</i>	
Duval County	246	49
Pinellas County	285	-
Lee County	256	15
Polk County	232	23
Brevard County	190	17
Pasco County	217	-

As the duties of a Tax Collector are generally less seasonal and tend to not rely much on staffing up for certain events, such as an election, Tax Collectors have more staff on hand than Supervisors of Elections and even Property Appraisers. One of the Tax Collectors’ Offices OPBA spoke to remarked that Tax Collectors were not in the tax collection business, but rather in the customer service business. With so many of their functions being forward facing, the structure and staffing of a Tax Collectors Office is very much intended to have as many touch points as possible for residents and businesses. Employees of the various Tax Collectors staff regional and branch offices, administrative/back-office functions and phone help desks to provide easily accessible service to their customers.

Four of the seven Tax Collectors that responded to OPBA’s survey noted that their employees are not considered county employees but rather employees of the Constitutional Office of the Tax Collector; employees for the other three Tax Collectors are considered county employees and adhere to county personnel rules. In line with the responses provided by Supervisors of Elections, employees for the various Tax Collectors for all but one county (Duval/City of Jacksonville) are not represented by a collective bargaining unit and are at-will employees of the Tax Collector.

Adopted Budget and Funding

The budget for Tax Collectors across the State is notably different than that of other Constitutional Officers. Where Supervisors of Elections, Property Appraisers and Sheriffs are generally supported by Countywide General Funds generated in each county, Tax Collectors are self-supported, revenue generating operations, similar to Clerks of the Courts. Additionally, where certain Constitutional Offices are required to transmit their budget to the respective board of county commissioners, the budgets of the Tax Collector and Property Appraiser in each county are submitted directly to the State of Florida Department of Revenue for approval through a form called the DR-584 form (Attachment B). Tax Collector budgets are due to the State of Florida Department of Revenue on or before August 1st of each year, approximately two weeks after the statutory deadline for the submission of the proposed budget to the board of county commissioners. Unless a Tax Collector’s Office receives funding from the county, the Tax Collector’s budget will not be included in the county budget to be approved by the board of county commissioners.

Florida Statutes³ delineates the funds that Tax Collectors are entitled to retain from real and tangible personal property taxes and special assessments collected by each Tax Collector. The statute reads as follows:

The tax collectors of the several counties of the state shall be entitled to receive, upon the amount of all real and tangible personal property taxes and special assessments collected and remitted, the following commissions:

(a) On the county tax:

- 1. Ten percent on the first \$100,000;*
- 2. Five percent on the next \$100,000;*
- 3. Three percent on the balance up to the amount of taxes collected and remitted on an assessed valuation of \$50 million; and*
- 4. Two percent on the balance.*

(b) On collections on behalf of each taxing district and special assessment district:

³ State of Florida – [Florida Statutes Chapter 192.091\(2\)](#)

- 1.a. Three percent on the amount of taxes collected and remitted on an assessed valuation of \$50 million; and*
- b. Two percent on the balance; and*
- 2. Actual costs of collection, not to exceed 2 percent, on the amount of special assessments collected and remitted.*

As the revenues retained by the Tax Collector are defined by Florida Statutes the differences noted by county generally lie in the amount of financial support provided by the county to the Tax Collector or the revenues returned from the Tax Collector to their respective county. The Lee County’s Board of County Commissioners, for example, pays for the costs associated with the seven facilities utilized by the Lee County Tax Collector.⁴ Like Miami-Dade County where, in FY 2022-23, the Tax Collector is budgeted to transfer \$17.365 million to support various Finance Department activities, certain Tax Collectors generate revenues in excess of the cost of their operations which are then returned to the county. Hillsborough County’s budget specifically notes that while the Tax Collector’s budget is not submitted to the county nor represented in their adopted budget documents, the Tax Collector returns excess fees (residual equity) remaining at the end of the fiscal year.⁵

As noted above, in preparation for the transition to an elected Tax Collector, Miami-Dade County’s FY 2022-23 Proposed Budget includes the creation of the Tax Collector Department.⁶ The new Tax Collector Department includes 176 positions transferred from the Finance Department and an additional 14 new positions to support administrative functions such as budget, procurement, human resources and information technology. Once the Tax Collector becomes a Constitutional Officer in 2025, the expenses associated with an elected Tax Collector may be adjusted to mirror the fees collected. The revenues generated in excess of expenditures may not necessarily continue to transfer to back to Miami-Dade County.

Support Functions Received from the County

Similar to the responses received from Supervisors of Elections, the support functions received by Tax Collectors vary from county to county. The two functions generally received from the county are facility maintenance and access to the county’s health and general liability insurance programs. In terms of facility maintenance, about half of the responses noted that the Tax Collector receives financial and administrative support for the facilities (either County owned or privately leased) utilized by the Tax Collector. This support includes any lease payments, if any, associated with the use of the facilities and the associated maintenance and operations expenses.

Support Functions Provided to the County

As the duties of the Tax Collector are more specifically defined in Statute than other Constitutional Offices, only a few Offices expressed that they provide any support to their county for certain functions. As may be expected, the support provided was limited to the collection and processing of fees and citations. The Polk County Tax Collector for example, has an agreement with the County by which they facilitate the processing and collection of mail-in payments for the county’s Utilities Department (Attachment C). The county’s Utilities Department conducts the billing, includes a pre-addressed envelope which, for customers paying by mail, is then received

⁴ Lee County – [FY 2021-22 Adopted Budget \(page 92\)](#)

⁵ Hillsborough County – [FY 2022-23 Recommended \(Proposed\) Budget \(page 338\)](#)

⁶ Miami-Dade County – [FY 2022-23 Proposed Budget \(Volume 3, page 340\)](#)

by the Tax Collector's Office. Once a mail-in payment is received, the Polk County Tax Collector processes the payment and distributes the funds to the Board.

Other counties also have similar agreements where they collect fees ranging from Local Business Taxes to animal licenses and parking citations. Currently, Miami-Dade County's method for collecting these fees varies by function and department. The Animal Services Department, for example, uses in-house departmental staff to initially collect the fees associated with the annual licensing fees associated with rabies certifications. Additionally, any licensing fees collected at veterinarian offices throughout the County are remitted to the Animal Services Department and processed by the same in-house staff. As the County transitions to an elected Tax Collector, an analysis regarding the collection functions of County departments such as Animal Services, Regulatory and Economic Resources and Water and Sewer may be conducted to evaluate the feasibility of these fees being collected by the elected Tax Collector. This is separate from the Credit and Collections function performed by the Finance Department for delinquent payments for County services.

Satellite and Regional Offices

The Tax Collector is a unique Constitutional Office in that their operations across the State are structured in a manner that prioritizes providing as many electronic and physical touchpoints as possible. Part of this structure is the use of offices that are geographically located throughout the County to serve as places where residents and businesses can access the services provided by their County Tax Collector. While the number of and services provided in each office vary by County, the Tax Collectors surveyed had anywhere between three and ten regional or satellite offices. As noted earlier, about half of the Tax Collectors surveyed received financial support for their use of County owned and/or leased facilities or buildings. This is particularly important for the Board to consider as, today, Miami-Dade County's Tax Collector operates out of a single, County-owned facility in Downtown Miami. The costs associated with acquiring or building additional facilities and operating the same have yet to be calculated or budgeted as they are unknown and wholly dependent on the priorities of the elected Tax Collector, as well as the services to be provided. It should be noted that while there seems to be an emphasis on co-locating regional or satellite offices in existing County-owned buildings, there is currently no requirement that this occur nor is there a guarantee that Miami-Dade County will have sufficient vacant or existing space to house any number of offices requested by the Tax Collector.

Forms of Payments Accepted

Another question asked of the various Tax Collectors by OPBA was the methods or forms of payment they accept at their various facilities. All the Offices answered similarly in that they offer residents and businesses the ability to remit their payments either with cash, debit card, credit card, money order and money wires (ACH).

Additional Functions

In addition to the County fees collected by certain Tax Collectors, other Offices have various agreements in place to collect charges or fees assessed by other governmental entities. At least five Tax Collectors noted that they partner with the Florida Department of Health to provide, at a cost, certified birth certificates as that is one of the items needed by applicants in order to obtain a Florida driver's license or identification card, another service provided by the Tax Collectors Office. Additionally, Tax Collectors in Hillsborough, Brevard and Pasco County have partnered with the Central Florida Expressway Authority (CFX) to allow residents to pay any past due CFX tolls with the Tax Collector at the time they renew their vehicle registration. There are also a set of

taxes imposed and collected locally such as Local Business Taxes and all the Tourist taxes that are not necessarily the responsibility of the Tax Collector whose collection varies across the State. Of the Tax Collectors surveyed, Brevard, Hillsborough and Pasco County noted that they collect Tourist Taxes on behalf of the County.

Summary of Findings

As noted in OPBA’s report from January 6, 2022, titled “*Implementation of Amendment 10*,”⁷ two of the more pressing and immediate considerations regarding the transition to an elected Tax Collector are the fiscal impact to the Countywide General Fund and the current lack of administrative support currently in place solely for the Tax Collector. The fiscal impact of the establishment of an elected Tax Collector will, at a minimum, include any revenue losses related to excess revenues that are received by the County today that may no longer be transferred from the Tax Collector’s Office, the cost of establishing physical offices beyond the current Downtown Miami location and the costs associated with increasing staff to accommodate the expansion of services and the additional duties that will be performed such as driver license services. As noted in responses received from some of the Tax Collectors, the Board may also choose to make a policy decision on which fees, if any, the elected Tax Collector will collect on behalf of Miami-Dade County.

The FY 2022-23 Proposed Budget includes the creation of a stand-alone Miami-Dade County Tax Collector Department and the addition of 14 new positions to perform administrative functions such as human resources, finance, information technology and procurement that the Tax Collector’s Office currently receives from the Finance Department (approximately an additional \$2 million, annualized). The establishment of a stand-alone County department should establish a foundation for what will become the Constitutional Office of the Tax Collector in 2025.

Sheriff

As is the case with the Supervisor of Elections, Miami-Dade County is also the only County in the State of Florida without an elected Sheriff. As the Board is aware, the duties of the Sheriff are currently the responsibility of the elected Miami-Dade County Mayor but are delegated to the appointed Director of the Miami-Dade Police Department (MDPD). In order to maximize the response rate for the survey, OPBA engaged the Florida Sheriffs Association and was able to secure responses from ten Sheriff’s’ Offices across the State. Given that certain population data sets vary based on the time they are conducted and unlike the surveys distributed for the other Constitutional Officers, the 10th largest County that received the Sheriff questions was Seminole and not Pasco County. The information throughout this section notes this change but does not adversely affect the information gathered or its relevance to this report.

Staffing and Personnel

The table below includes the number of budgeted employees, both full-time and part-time, for the ten largest Sheriffs’ Offices across the State of Florida. Given the difference in scope of responsibilities for sworn and non-sworn positions, Sheriffs’ Offices were also asked to provide the information by such classification.

⁷ Office of Policy and Budgetary Affairs – [Implementation of Amendment 10 \(page 6\)](#)

	Budgeted Full-Time Employees	Sworn Full-Time Employees	Civilian Full-Time Employees	Budgeted Part-Time Employees	Sworn Part-Time Employees	Civilian Part-Time Employees
Broward County	6,218	3,714 ⁸	2,504	68	37	31
Palm Beach County	3,801	2,369	1,432	613	6	607
Hillsborough County	3,883	2,388	1,495	474	17	457
Orange County	2,562	1,812	750	-	-	-
Duval County	3,316	1,891	1,425	326 FTEs	129 FTEs	197 FTEs
Pinellas County	2,626	1,541	1,085	239	-	239
Lee County	1,617	1,112	505	45	3	42
Polk County	1,826	1,095	731	275	58	217
Brevard County	1,356	896	460	12	-	12
Seminole County	1,318	461	629	152	1	151

As expected, and in line with law enforcement best practices, sworn staffing generally aligns with the respective population of each county to ensure adequate per capita staffing levels. While the figure is minimal compared to the number of total sworn employees, the sworn part-time employees shown for each county are typically reserve deputies. Similar to MDPD, Sheriffs’ Offices across the State rely heavily on both full-time and part-time civilian employees to support various functions such as communications and dispatch, forensic services, information technology support, budget, human resources, general counsel and, in some cases, fleet management services. For MDPD, the majority of part-time employees serve as School Crossing Guards.

Of the ten responses received, only two Sheriffs’ Offices – Duval (City of Jacksonville) and Palm Beach – indicated that their employees, both sworn and civilian, are considered county employees. Employees of the other eight Sheriffs’ Offices are considered employees of the Constitutional Office of the Sheriff and not the respective county.

Sheriffs’ Offices were also asked whether their employees, both sworn and civilian, were represented by a bargaining unit. Four Sheriffs’ Offices – Hillsborough, Lee, Polk and Brevard – indicated that their employees did not belong to a bargaining unit. The other six Sheriffs’ Offices have various negotiated collective bargaining agreements in place based on employee rank and/or classification(s). It is worth noting that except for Duval (City of Jacksonville), all the collective bargaining agreements are negotiated and signed by the Sheriff and his or her administration without legislative approval from the respective board of county commissioners. Duval’s process for negotiating and signing closely matches Miami-Dade County’s existing practice in which the collective bargaining agreements are negotiated and signed by the County Mayor and his or her Administration and each union and then ultimately approved by the BCC, or the City Council in Jacksonville’s case. Based on OPBA’s findings, Sheriffs’ Offices were the only Constitutional Office that predominantly has collective bargaining units and agreements in place.

⁸ This count includes 1,686 law enforcement officers, 1,193 Corrections employees and 835 Fire Rescue employees

Adopted Budget and Funding

While the total budgets vary by the size and service area of each Sheriff’s Office, the Offices surveyed are funded in a manner very similar to the way the MDPD is funded. Countywide General Funds support the majority of the services provided by each Sheriff’s Office with various interlocal agreements or memoranda of understanding providing additional funding for services provided to contract municipalities and other governmental or county entities such as a county airport. Unlike other Sheriff Offices, MDPD is primarily funded by the revenues generated from the Unincorporated Municipal Service Area (UMSA) millage paid by property owners in the unincorporated areas of Miami-Dade County. Every Sheriff’s Office surveyed serves as the primary law enforcement agency for each County’s unincorporated area. Each County funds those services either with Countywide General Funds - as policing in unincorporated areas, in those Counties, is a function of the Sheriff - or by having a separate taxing jurisdiction that funds those law enforcement services in the unincorporated area. While the BCC has already adopted a County policy⁹ that MDPD continue to provide police patrol services in the unincorporated areas of Miami-Dade County upon the reestablishment of the County Sheriff’s Office on January 7, 2025, a policy determination regarding how these services will be funded has yet to be made.

Support Functions Received from the County

Sheriff’s Offices across the State are generally minimally dependent on their respective County for support functions. The majority of the Sheriff’s Offices surveyed indicated that they do not receive support services from the County. The Lee and Seminole County Sheriffs’ Offices both mentioned that their respective county is responsible for the operations and maintenance of facilities used by the Sheriff’s Office. The Orange County Sheriff’s Office also indicated that while the County manages the Sheriff’s e-mail and radio systems, the Sheriff’s Office also has their own IT and communications personnel working on those functions. This independence from County support functions is unlike MDPD’s current structure where functions such as human resources, finance, budget, legal and procurement are primarily performed by other County departments.

Oversight from the Board of County Commissioners

A question posed specifically to each Sheriff’s Office was aimed to determine how much legislative authority each County Commission has on the actions of the Sheriff’s Office. Only two activities were cited by each Office as requiring approval of the County Commission – the annual budget and expenditures from the Law Enforcement Trust Fund (LETF). Board approval of the annual budget¹⁰ and LETF¹¹ expenditures are both required by Florida Statutes. Beyond approval for these two actions, a few Sheriff Offices mentioned that they require Board approval for additional grant funds, as these are amendments to the annual budget. Only one Sheriff’s Office, Duval (City of Jacksonville) noted that the Board ratifies the Sheriff’s appointed staff.

Miami-Dade County’s Code and Home Rule Charter both require that newly incorporated municipalities retain the services of MDPD for a minimum of three years while areas annexed into a municipality may be served by the police department of that municipality. In the event of an incorporation or annexation, none of the counties surveyed had provisions in their respective County Code or Charter regarding the provision of law enforcement services for the newly annexed or incorporated area. The general approach is that each Sheriff’s Office retains

⁹ Miami-Dade County – Special Item No. 1 ([Resolution No. R-558-22](#))

¹⁰ Florida Statutes - Budgets ([Chapter 30.49](#))

¹¹ Florida Statutes - Disposition of liens and forfeited property ([Chapter 932.7055](#))

its Countywide role and takes on a secondary support role for areas that are annexed into municipalities with their own police departments. While incorporations are less common, the complexities associated with establishing a new police department generally leads municipalities to continue relying on the Sheriff's Office for law enforcement support. While any one of these counties can amend their Code to be more prescriptive regarding these services, decisions across the State seem to be up to individual municipalities and Sheriffs and not the respective board of county commissioners.

Law Enforcement Functions

While the range of duties and specialized functions performed vary based on the individual needs of each County, it was generally observed that the law enforcement functions performed by each Sheriff's Office mirrors the current structure of MDPD. Sheriffs' Offices perform statutory sheriff functions and all law enforcement services in the unincorporated areas, as well as providing support to municipal agencies in their respective county either as requested or through a contractual agreement. While all the Sheriffs' Offices support municipal agencies in one way or another, none of the municipal agencies in the ten largest counties provide law enforcement services on behalf of the respective Sheriff's Office.

Beyond Countywide functions performed by the Sheriff, there are additional services provided to municipalities for which there are agreements between the Sheriff and the respective entity. Some agreements are for full law enforcement functions on behalf of the respective municipality while others are for targeted services such as school crossing guards, school resource officers or enhanced community policing. There are also agreements in place by a few Sheriffs' Offices for dispatch services that are provided to either all or a subset of the municipal agencies in their respective county.

Given the County policy adopted by the BCC that MDPD provide law enforcement services at PortMiami and at County airports, including Miami International Airport, OPBA also asked Sheriff Offices about their role at those facilities. In part because not all counties have both an airport and/or a seaport, the Broward County Sheriff's Office is the only agency surveyed that provides full law enforcement (and fire rescue) services for Port Everglades and Fort Lauderdale-Hollywood International Airport. The Orange, Duval (City of Jacksonville) and Polk County Sheriff Offices do not provide law enforcement services at an airport or seaport, either because another entity provides such services or because a facility is not located in the County. The Palm Beach and Pinellas County Sheriff Offices provide law enforcement services at their airports but not at their ports. The Port of Palm Beach is patrolled by the Riviera Beach Police Department and Pinellas County does not have a seaport. Both the Hillsborough and Brevard County Sheriff Offices provide law enforcement services for their respective seaports but not the airport(s) in their County. Four Sheriff Offices (Hillsborough, Duval, Lee and Seminole) noted that the airport(s) in their County are patrolled by the police departments of each airport. As a special district governed by an authority separate from the board of county commissioners, Tampa International Airport, for example, has a full-service law enforcement agency, the Tampa International Airport Police Department, that provides law enforcement services at the Airport.

Satellite and Regional Offices

The number of and purpose for various stations, facilities and other buildings utilized by the respective Sheriff's Office varies by county. The majority of the Sheriffs' Offices surveyed strictly utilize County owned buildings with the operations and maintenance of such either being a shared expense between the County and Sheriff's Office or wholly the responsibility of the County. The use of County owned buildings is augmented by the

properties that are leased either from another governmental entity, such as a municipal police department, or a private party. A distinct finding is that none of the Sheriffs’ Offices surveyed own any of the buildings or facilities utilized for their operations. While the facilities are not owned by the Sheriff’s Office, at least eight of the Sheriffs reported that they employ facilities maintenance staff in-house to perform routine operations and maintenance services at the facilities in which they operate.

Sheriffs’ Fleet

One of the most utilized assets for each Sheriff’s Office are the vehicles in their fleet. The table below outlines the number of vehicles in their respective fleet and the ownership of such vehicles.

	Number of Vehicles	Ownership
Broward County	3,501 ¹²	Owned by the Sheriff’s Office
Palm Beach County	2,939	Owned by the Sheriff’s Office
Hillsborough County	3,054	Owned by the Sheriff’s Office
Orange County	2,100	Owned by the Sheriff’s Office
Duval County	2,222	Owned by the City of Jacksonville
Pinellas County	1,600	Owned by the Sheriff’s Office
Lee County	1,077	Owned by the Sheriff’s Office
Polk County	1,334	Owned by the Sheriff’s Office
Brevard County	1,100	Owned by the County
Seminole County	~700	Owned by the Sheriff’s Office

As noted in the table above and unlike the facilities and buildings utilized, all but two of the Sheriff Offices surveyed own (or privately lease) the vehicles in their fleet. Regardless of the ownership status of the vehicles, all of the Sheriffs’ Offices reported that they are responsible for the operations and maintenance of their fleet. While most of the maintenance work is performed in-house by Sheriff employees at each Sheriff’s Office, the Broward County Sheriff’s Office contracts with a third-party vendor for the maintenance of its fleet.

Additional Functions

In addition to the statutory duties and the law enforcement services provided for their unincorporated areas, certain Sheriffs’ Offices reported some additional duties they perform. At least three of the Sheriffs’ Offices mentioned that they, in lieu of the Florida Department of Children and Families, perform child protective services in the County. In line with Florida Statutes, all the Sheriffs’ Offices responded that they provide bailiff services for the courts in their respective county. Each Sheriff’s Office also performs sworn courtroom security. This structure is different than Miami-Dade’s current structure where bailiffs are County employees, funded by the County but under the supervision of the Administrative Office of the Courts.

¹² Includes utility vehicles and fire rescue related vehicles and apparatus

Summary of Findings

Of the Constitutional Offices surveyed, the structure of Sheriffs’ Offices is the one with the most different from the structure that has been adopted as County policy by the BCC. The most significant difference lies in the approach to policing in the unincorporated area of the County. As noted above, all ten of the largest Sheriffs’ Offices in the State are the primary law enforcement agency in the unincorporated areas of their County. Another unique distinction for the Sheriffs’ Offices is that the Sheriff owns (or leases) and manages their own fleet. Today, the Internal Services Department (ISD) heavily supports MDPD in the acquisition, vehicle preparation, maintenance and disposal of the police vehicles. Should this structure change by mirroring that of Sheriffs’ Offices across the State, the County may be in a position where it may close or transfer ISD facilities and staff to the Sheriff’s Office as they would be providing fleet support for approximately 4,000 fewer vehicles.

Property Appraiser

All 67 counties across the State of Florida have an elected Property Appraiser. When conducting this survey, OPBA contacted the ten Property Appraisers for the largest counties in the State and received responses from six of the ten Offices contacted, their responses have been summarized below.

Staffing and Personnel

The table below includes the number of budgeted employees, both full-time and part-time, for Property Appraisers that responded to OPBA’s survey.

	Full-Time Employees	Part-Time Employees
Broward County	<i>No Response Received</i>	
Palm Beach County	<i>No Response Received</i>	
Hillsborough County	125	-
Orange County	<i>No Response Received</i>	
Duval County	113	4
Pinellas County	129	-
Lee County	87	-
Polk County	112	-
Brevard County	<i>No Response Received</i>	
Pasco County	62	-

Given its role as the Property Appraiser for the County with the largest roll value and the greatest number of folios in the State, the Miami-Dade County Property Appraiser is budgeted for 410 full-time employees.¹³

Half of the Property Appraisers noted that their employees are considered County employees, while the others consider their employees to be employees of the Constitutional Office of the Property Appraiser. While the distinction between being employees of the County or the Constitutional Office seems to be different for the

¹³ Miami-Dade County - [FY 2022-23 Proposed Budget \(Volume 3, page 329\)](#)

Property Appraisers than for other Constitutional Offices, only one Property Appraiser (Duval/City of Jacksonville) has employees represented by a bargaining unit.

Adopted Budget and Funding

As noted in the section for the Tax Collector, where certain Constitutional Offices transmit their budget to the respective board of county commissioners, the budgets of the Tax Collector and Property Appraiser are submitted directly to the Florida Department of Revenue for approval through the DR-584 form. The budget for the Property Appraiser is due to the State of Florida Department of Revenue on June 1st of each year.¹⁴

As noted by one of the Property Appraiser Offices contacted by OPBA, Property Appraisers across the State notify property owners of the assessments through the Truth in Millage (TRIM) Notice and Tax Collectors then collect those assessments. Property Appraisers only generate fees in cases where Florida Statutes allow for the collection of fees or in cases where jurisdictions and/or special districts are assessed an administrative fee to cover the cost of services rendered by both the Tax Collector and the Property Appraiser. Only one Property Appraiser reported fees collected in excess of \$500,000. As such, Property Appraisers are primarily funded by the respective County’s Countywide General Fund.

Support Functions Received from the County

Similar to the responses received from Supervisors of Elections and the Tax Collectors, the support functions received by Property Appraisers vary from County to County but tend to include more support functions than those received by the Sheriff Offices of their respective County. The two functions generally received from the County are facility maintenance and access to the County’s health and general liability insurance programs.

In terms of facility maintenance, all but one of the responses specifically noted that the Property Appraiser receives financial and administrative support from the County for the facilities (either County owned or privately leased) utilized by the Property Appraiser. Like the Supervisor of Elections, the Property Appraisers surveyed tend to have less of a physical presence throughout the County and, as such, reducing the costs associated with leasing, operating and maintenance facilities or buildings.

The responses regarding other support functions received from the County ranged from Duval/City of Jacksonville stating that they “basically operate as a City department” to others that mentioned just a few functions. While support functions may be provided by the County to the Property Appraiser, there also exists an overlap and opportunities for collaboration. The Hillsborough County Property Appraiser’s Office explained that while the Office performs its own information technology, geographic information system (GIS), human resources and aerial imagery functions, such functions are also commonly utilized by other County offices. This dynamic would be beneficial in Miami-Dade County should an elected Constitutional Officer decide to partner with the County for functions that both entities would rely on to perform their duties.

Support Functions Provided to the County

As a product of resources that are already in place to perform their statutory duties, a few of the Property Appraisers identified certain functions that they perform and provide to the County on an as needed basis. At least half of the respondents noted that they provide GIS and aerial imagery services to the County particularly

¹⁴ Florida Department of Revenue - [Property Appraisers’ Instruction Workbook for 22-23 Budget Requests, Page 2](#)

during and after an emergency. Two Property Appraisers also noted that they support their respective County’s emergency response by allowing employees to volunteer for emergency management duties that may be required by the County, even though in one case the Property Appraiser’s employees are not considered County employees and are permitted to do so upon the approval of the Property Appraiser

Value Adjustment Board

During the Board’s deliberation of the transition to an elected Property Appraiser, the issue of the Property Appraiser’s role and responsibilities with the Value Adjustment Board (VAB) was discussed. In response to those inquiries, OPBA asked the various Property Appraisers about their role with the VAB.

As described by the Florida Department of Revenue,¹⁵ the purpose of the VAB is to hear appeals regarding property value assessments, denied exemptions or classifications, ad valorem tax deferrals, portability decisions, and change of ownership or control. Taxpayers or their representatives file petitions with the VAB clerk in the county where the property is located. As prescribed in Florida Statutes, the responsibilities of receiving VAB requests, scheduling hearings and disseminating the decision of the VAB is a responsibility of the Clerk of the Governing Board of the County,¹⁶ generally the elected Clerk of the Circuit Courts, and not the Property Appraiser. In all VAB proceedings, the Property Appraiser is simply a party before the VAB whose role is to defend the values provided or the exemptions denied. The role of the Miami-Dade County Property Appraiser is no different and will remain the same unless any changes to State Law occur.

Summary of Findings

The current structure of the Miami-Dade County Property Appraiser’s Office very closely mirrors the structure of Property Appraiser Offices across the State. As the County transitions to a Constitutional Office of the Property Appraiser, a few determinations have yet to be made either by the Board of County Commissioners, the Property Appraiser, or both. One of those is the impact of this transition on employees of the Property Appraiser at the time of the transition. Today, employees of the Property Appraiser are considered County employees, as the Property Appraiser is an independent County Officer but not a separate entity. Additionally, employees of the Property Appraiser today are either exempt (under the purview of the Property Appraiser), or represented by one of three collective bargaining units and protected by the respective agreements. Deciding whether employees will remain County employees and whether they will remain members of their respective bargaining unit, if any, is an issue that the other four elected Constitutional Officers will also encounter. Given each Constitutional Officers autonomy in making this decision, the impact on current County employees may vary by Constitutional Office. Another decision that the Property Appraiser will make is how much to rely on the County for central support functions such as human resources, information technology, budget, finance and legal counsel. Today, while the Property Appraiser’s Office employs staff that supports each of the functions, the Office continues to rely on the County’s centralized departments for these functions. Once a decision is made regarding these support functions, additional resources may be required.

Clerk of Courts

Along with the Property Appraiser, the Miami-Dade Clerk of Courts is the only other Constitutional Officer that is currently elected in Miami-Dade County. Through voter approved changes to the Home Rule Charter, certain

¹⁵ Florida Department of Revenue - [Value Adjustment Board](#)

¹⁶ Florida Statutes – Value Adjustment Board ([Chapter 194.015](#))

functions and responsibilities of the Clerk of Courts have been delegated to the County Mayor and his or her designee. Most notably, Section 5.03(A) of the Miami-Dade Home Rule Amendment and Charter¹⁷ states that the finance director, appointed by the Mayor and the Clerk of the Circuit and County Courts, has charge of the financial affairs of the County. As noted later in this report, this structure is unique to Miami-Dade County.

In line with the approach for the Sheriffs’ Offices and to maximize the response rate for the survey, OPBA sought the assistance of the Miami-Dade Clerk of the Courts and was able to secure responses from eight of the ten largest Clerk’s Offices in the State. Given that certain population data sets vary based on the time they are conducted and like the surveys distributed for the Sheriff Offices, the 10th largest County that received the Clerk questions was Seminole and not Pasco County. The information throughout this section notes this change but does not adversely affect the information gathered or its relevance to this report.

Staffing and Personnel

The table below includes the number of budgeted employees, both full-time and part-time, for Clerks of Courts that responded to OPBA’s survey.

	Full-Time Employees	Part-Time Employees
Broward County	650	-
Palm Beach County	691	7
Hillsborough County	690	-
Orange County	359.5	1
Duval County	<i>No Response Received</i>	
Pinellas County	537	4
Lee County	325	5
Polk County	44	-
Brevard County	<i>No Response Received</i>	
Seminole County	202	1

All but one of the Clerk of Courts indicated that their employees are considered employees of the Constitutional Office of the Clerk of Courts and not County employees. Like the other Constitutional Offices, only one of the Clerk of Courts (Broward County) surveyed has employees represented by a bargaining unit.

Funding & Administrative Support

When compared to the other Constitutional Offices surveyed, the Clerks of Court have the broadest variety of funding sources supporting their operations. These funding sources range from various fines and fees supporting specific fee-based services, statutory requirements obligating the respective County to fund certain obligations, general appropriations from the Board of County Commissioners and distributions from the Florida

¹⁷ Miami-Dade County - [Home Rule Amendment and Charter \(page 25\)](#)

Clerks of Courts Operations Corporation (CCOC). The CCOC was created by the Florida Legislature to, among other things.¹⁸

- *Recommend to the Legislature the amount of court-related service charges, fines, fees and costs to ensure reasonable and adequate funding of the Clerk of Court*
- *Develop workload measures and performance standards*
- *Review, certify and approve budgets for all 67 Clerks of the Circuit Court*
- *Develop and conduct clerk education programs*
- *Prepare and submit an annual report to the Governor and Legislature detailing the budget development and expenditure of Clerks.*

Unlike the Sheriff and the Supervisor of Elections who are required to submit their budget to the board of county commissioners and the Tax Collector and Property Appraiser that submit their budget to the Florida Department of Revenue, Clerks of Courts across the State are only required to submit their budgets to the CCOC.

To better align their personnel expenditures with the various funding sources, all but two of the Clerks of Courts reported that they distribute the cost of employees based on the functions they perform. A simple distinction highlighted by a few Clerks was the distinction between court and non-court related functions.

Similar to the other Constitutional Offices, the support received from the County is generally limited to financial support of facilities and buildings and accessing of the County’s insurance programs. Interestingly, the Pinellas Clerk of the Circuit Court and Comptroller noted that while financial administration is performed by Clerk and Comptroller staff, the Clerk does not have his own Human Resources Office.

A question regarding support services provided by the Constitutional Office to the County was posed to all the Constitutional Offices surveyed, this response varies vastly for the Clerk of Courts. Where functions performed by other Constitutional Offices for the County include “optional” services that the County has opted to contract for, the services provided by the Clerk of Courts to the County are statutorily required activities such as processing payroll, serving as the Clerk of the Board and financial oversight. While not a service to the County but rather for the community, at least five of the Clerk of Courts surveyed provide passport services.

Satellite/Regional Offices and Other Facilities

Article V of the Florida Constitution requires that Counties “fund the cost of communications services, existing radio systems, existing multi-agency criminal justice information systems, and the cost of construction or lease, maintenance, utilities, and security of facilities for the trial courts, public defenders’ offices, state attorneys’ offices, and the offices of the clerks of the circuit and county courts performing court-related functions”.¹⁹ While Counties generally fund the operations and maintenance of facilities and/or buildings used by other Constitutional Offices, the Clerk of Courts is unique in that the State Constitution requires that Counties do so. As such, every Clerk of Courts surveyed noted that their facilities and/or buildings are all either owned or leased by the county and maintained by the county. Another obligation of the counties noted above is to fund the cost of security at facilities/buildings utilized by the Clerk of Courts. Based on the responses received, this is

¹⁸ Florida Clerks of Court Operations Corporation – [About the CCOC](#)

¹⁹ State of Florida – [Florida Constitution \(Article V, Section 14\)](#)

accomplished by having the County Sheriff’s Office provide law enforcement services at such facilities, with, at times, the additional support of private, contracted security firms.

Functions of the Constitutional Office of the Clerk of Courts

As noted in OPBA’s report from January 6, 2022, titled “*Implementation of Amendment 10*”²⁰, Chapter 28 of Florida Statutes²¹ outlined the duties of the Clerk of the Circuit Courts by their various functions. Those functions and the responses received from the various Clerks of Courts are included below.

Collection and Disbursement of Fines and Fees

One of the questions posed to Clerks of Court was whether they have any agreements in place with municipalities or other entities to collect and disburse fines, fees and/or other charges. As fines and fees are collected and distributed in accordance with Florida Statutes, there are no agreements in place for these services. The same provisions of Statute outline the collection and distribution of fees collected by the Clerk of Courts in its role as the Recorder of Deeds.

Clerk of the Board Functions

As prescribed in Florida Statute 28.12, “(t)he clerk of the circuit court shall be clerk and accountant of the board of county commissioners. He or she shall keep the minutes and accounts and perform such other duties as provided by law. The clerk shall have custody of the seal and affix the same to any paper or instrument as required by law”.²² Of the counties surveyed, only the Broward County Clerk of Courts noted that their Board of County Commissioners appoints an administrator to oversee these functions.

Accountant and Custodian of County Funds Functions

The same Statute cited above also makes the Clerk of the Circuit Court responsible for the county funds. None of the counties surveyed indicated that they have delegated such duties to the county or the board of county commissioners. As mentioned earlier, in Miami-Dade County these functions have been delegated to the County’s finance director who is jointly appointed by the County Mayor and the Clerk of Courts.

While the Clerk of Courts is responsible for the finances of the county, they are generally not responsible for managing the finances of Constitutional Offices other than the Supervisor of Elections. Florida Statute 129.202 which governs the budget of supervisors of elections states that “(t)he appropriation shall be transferred into a special account set up in the name of the supervisor of elections, and the clerk of the court acting as the clerk of the board of county commissioners shall draw checks or warrants thereon for payment of all expenses requisitioned by the supervisor of elections.”²³ While the same statute authorizes the Supervisor of Elections to ultimately draw his or her own checks and issue payments from an account of their choosing, two of the Clerks of Courts surveyed noted that they perform those functions on behalf of the Supervisor of Elections.

²⁰ Office of Policy and Budgetary Affairs – [Implementation of Amendment 10 \(page 2\)](#)

²¹ State of Florida – [Florida Statutes \(Chapter 28\)](#)

²² State of Florida – [Florida Statutes \(Chapter 28.12\)](#)

²³ State of Florida - [Florida Statutes \(Chapter 129.202\)](#)

Florida Statutes²⁴ outlines the Clerk of Courts’ responsibilities for managing and investing any county funds in excess of those required to meet county expenses. All but one of the Clerk of Courts surveyed confirmed that they manage the investment portfolio of their board of county commissioners, Broward County has an appointed administrator that manages those functions on behalf of the Board. Although the Clerk of Courts manages the investments, at least three respondents noted that they either adhere to an investment policy adopted by the board of county commissioners or coordinate investments through an established committee that includes representatives from both the Clerk of Courts and the board of county commissioners. While not required, Clerk of Courts can also manage investments on behalf of other Constitutional Officers as is the case in Palm Beach County where the Clerk of the Circuit Court and Comptroller has an interlocal agreement with the Palm Beach Sheriff’s Office for investment management of Sheriff funds (Attachment D).

OPBA also asked the Clerks of Court across the State whether they had an agreement with the county to delegate the processing of accounts payable and payroll. Every respondent except Broward County noted that these functions are performed solely by the Clerk. Broward County’s finance division manages and processes accounts payable and payroll for County operations.

As the software and hardware that support the financial and administrative duties of a Clerk of Courts is crucial to their operations, OPBA asked Clerks of Courts whether they had oversight over the financial system(s) used by the county. All but one of the Clerk of Courts responded that they either individually or together with the county manage the Enterprise Resource Planning (ERP) system used in their respective county. The most common arrangement for the management of the ERP system was that the Clerk of Courts is responsible for the entire system but the county, through the appropriate department or division, manages a specific module (i.e., the county’s central Human Resources Department manages the human resource module). While the county has access to the ERP system, the Clerk of Courts is the party responsible for making determinations on which county employees have access to the system and what level of access they have.

County Auditor Functions

Another statutory responsibility of the Clerk of Courts is to serve as the county Auditor. Only Broward County noted that these functions have been delegated to the County. The Palm Beach County Board of County Commissioners, like Miami-Dade County, has an internal auditor, contracts with external auditors and has a Countywide Inspector General. A policy determination may have to be made by the BCC on which of the current County auditing functions will be retained by either the County Mayor or the BCC.

Summary of Findings

As a result of the Clerk of Courts role as the accountant and custodian of county funds, a determination will need to be made as to how that statutory duty will be balanced with the County’s financial oversight system that is in place today. As State Statutes require the Clerk of Courts to process things such as accounts payable and payroll, clear processes would need to be identified to ensure that the County and the elected Clerk of Courts work hand in hand to ensure that the financial obligations of the County are paid in a timely manner. Based on the findings of OPBA’s survey, it should be noted that none of the Clerk of Courts contacted by OPBA have of a structure with the delegation of duties similar to Miami-Dade County.

²⁴ State of Florida – [Florida Statutes \(Chapter 28.33\)](#)

Acknowledgments

OPBA appreciates the trust that the Board has placed in us as the Board navigates the implementation of Amendment 10 and the transition to the Constitutional Officers. OPBA would also like to thank the following elected officials and public servants for their contributions and assistance with this report.

Elected Officials

Honorable Joseph Abruzzo, Clerk of the Circuit Court & Comptroller, Palm Beach County

Honorable Ric Bradshaw, Sheriff, Palm Beach County Sheriff's Office

Honorable Noelle Branning, Tax Collector, Lee County

Honorable Ken Burke, Clerk of the Circuit Court & Comptroller, Pinellas County

Honorable Stacy M. Butterfield, Clerk of the Circuit Court & Comptroller, Polk County

Honorable Matt Caldwell, Property Appraiser, Lee County

Honorable Chad Chronister, Sheriff, Hillsborough County Sheriff's Office

Honorable Brian E. Corley, Supervisor of Elections, Pasco County

Honorable Bill Cowles, Supervisor of Elections, Orange County

Honorable Lisa Cullen, Tax Collector, Brevard County

Honorable Tommy Doyle, Supervisor of Elections, Lee County

Honorable Mike Fasano, Tax Collector, Pasco County

Honorable Marsha M. Faux, Property Appraiser, Polk County

Honorable Brenda D. Forman, Clerk of the Courts, Broward County

Honorable Pedro J. Garcia, Property Appraiser, Miami-Dade County

Honorable Robert Gualtieri, Sheriff, Pinellas County Sheriff's Office

Honorable Bob Henriquez, Property Appraiser, Hillsborough County

Honorable Mike Hogan, Supervisor of Elections, Duval County

Honorable Jerry Holland, Property Appraiser, Duval County

Honorable Pat Ivey, Sheriff, Jacksonville Sheriff's Office (Duval County)

Honorable Wayne Ivey, Sheriff, Brevard County Sheriff's Office

Honorable Grady Judd, Sheriff, Polk County Sheriff's Office

Honorable Kevin C. Karnes, Clerk of the Court & Comptroller, Lee County

Honorable Craig Latimer, Supervisor of Elections, Hillsborough County

Honorable Dennis M. Lemma, Sheriff, Seminole County Sheriff's Office

Honorable Grant Maloy, Clerk of the Circuit Court & Comptroller, Seminole County

Honorable Carmine Marceno, Sheriff, Lee County Sheriff's Office

Honorable Nancy C. Millan, Tax Collector, Hillsborough County

Honorable John W. Mina, Sheriff, Orange County Sheriff's Office

Honorable Tiffany Moore Russell, Clerk of Courts, Orange County

Honorable Jim Overton, Tax Collector, Duval County

Honorable Harvey Ruvin, Clerk of the Courts, Miami-Dade County

Honorable Wendy Sartory Link, Supervisor of Elections, Palm Beach County

Honorable Joe Scott, Supervisor of Elections, Broward County

Honorable Lori Scott, Supervisor of Elections, Brevard County

Honorable Cindy Stuart, Clerk of the Circuit Court & Comptroller, Hillsborough County

Honorable Joe G. Tedder, Tax Collector, Polk County

Honorable Charles W. Thomas, Supervisor of Elections, Pinellas County

Honorable Gregory Tony, Sheriff, Broward County Sheriff's Office

Honorable Mike Twitty, Property Appraiser, Pinellas County

Honorable Mike Wells, Property Appraiser, Pasco County

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Sherry Hall | Duval County

Mike Henderson | Miami-Dade County

Kathy Hernandez | Hillsborough County

Jeaniene Jennings | Volusia County

Gerri Kramer | Hillsborough County

Felicia Landerman | Palm Beach County

Jennifer Laufenberg | Lee County

Sandy Leggett | Pinellas County

Oscar Llerena | Broward County

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Jeanette Phillips | Pinellas County

John Prieschl | Palm Beach County

Tracy Ramsey | Palm Beach County

Peg Reese | Hillsborough County

Rita Rodriguez | Palm Beach County

Christopher C. Rudolph, Jr. | Polk County

Liza Saboya-Fernandez | Miami-Dade County

Patricia Santiago | Broward County

Robert Sessions | Polk County

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Lazaro Solis | Miami-Dade County

Jenny Spencer | Seminole County

Lisa Spriggs | Seminole County

Rick Van Arsdall | Hillsborough County

Teresa Vick | Polk County

Doug Waller | Brevard County

Anne Wickham | Palm Beach County

**Office of Policy and Budgetary Affairs
Board of County Commissioners, Miami-Dade County**

Constitutional Office of the Supervisor of Elections

On May 5, 2022, the Miami-Dade County Board of County Commissioners held a Special Meeting to discuss the transition to and implementation of five elected constitutional offices. One of the items adopted at the Special Meeting was Special Item No. 2 which, among other things, directed the Office of Policy and Budgetary Affairs to study the functions, responsibilities and operations of the County Supervisor of Elections for the ten (10) largest counties in Florida.

The questions included below will serve as the basis for the conversation between our office and the appropriate representatives from your County’s Supervisor of Elections.

County Demographics

County: Click or tap here to enter text.

Population: Click or tap here to enter text.

Registered Voters: Click or tap here to enter text.

Supervisor of Elections

Staffing & Personnel

Budgeted Full-Time Employees: Click or tap here to enter text.

Budgeted Part-Time Employees: Click or tap here to enter text.

Are SOE Employees Considered County Employees? If not, please explain: Click or tap here to enter text.

Bargaining Units: Click or tap here to enter text.

Staffing Plans for Elections (Temp Employees, Accessing County Employees, etc.): Click or tap here to enter text.

Funding & Administrative Support

Total Adopted Budget (detailed by funding source): Click or tap here to enter text.

Support Functions Received from the County (IT, Human Resources, Financial Administration, etc.): Click or tap here to enter text.

Support Functions Provided to the County (Financial Disclosures, Outside Employment, etc.): Click or tap here to enter text.

Operations & Additional Functions

Number of Polling Sites: Click or tap here to enter text.

Number of Precincts: Click or tap here to enter text.

Number of Satellite/Regional Offices: Click or tap here to enter text.

Number of Owned/Leased Facilities and Their Purpose: Click or tap here to enter text.

Law Enforcement Support During Elections (contract(s) with Sheriff or Municipal Departments):
Click or tap here to enter text.

If any, List Additional Functions Performed Beyond Statutory Duties: Click or tap here to enter text.

Contact Person (Name, Title, E-Mail, Phone Number): Click or tap here to enter text.

If available, please attach the following documents with your response:

- Table of Organization
- Any Service Agreement(s) with the County
- Any Agreements with other Constitutional Offices
- Any Agreements with other Jurisdictions

Office of Policy and Budgetary Affairs
Board of County Commissioners, Miami-Dade County

Constitutional Office of the Tax Collector

On May 5, 2022, the Miami-Dade County Board of County Commissioners held a Special Meeting to discuss the transition to and implementation of five elected constitutional offices. One of the items adopted at the Special Meeting was Special Item No. 4 which, among other things, directed the Office of Policy and Budgetary Affairs to study the functions, responsibilities and operations of the County Tax Collector for the ten (10) largest counties in Florida.

The questions included below will serve as the basis for the conversation between our office and the appropriate representatives from your County's Tax Collector.

County Demographics

County: Click or tap here to enter text.

Population: Click or tap here to enter text.

Tax Collector

Staffing & Personnel

Budgeted Full-Time Employees: Click or tap here to enter text.

Budgeted Part-Time Employees: Click or tap here to enter text.

Are Tax Collector Employees Considered County Employees? If not, please explain: Click or tap here to enter text.

Bargaining Units: Click or tap here to enter text.

Funding & Administrative Support

Total Adopted Budget (detailed by funding source): Click or tap here to enter text.

How Much Does Your Office Collect in Fees? Click or tap here to enter text.

Value of Total Collections? Click or tap here to enter text.

Support Functions Received from the County (IT, Human Resources, Financial Administration, etc.): Click or tap here to enter text.

Support Functions Provided to the County: Click or tap here to enter text.

Operations & Additional Functions

Number of Satellite/Regional Offices: Click or tap here to enter text.

Number of Owned/Leased Facilities and Their Purpose: Click or tap here to enter text.

What Forms of Payment Are Accepted? (Both in person and online): Click or tap here to enter text.

If any, List Additional Functions Performed Beyond Statutory Duties: Click or tap here to enter text.

Contact Person (Name, Title, E-Mail, Phone Number): Click or tap here to enter text.

If available, please attach the following documents with your response:

- Table of Organization
- Any Service Agreement(s) with the County
- Any Agreements with other Constitutional Offices
- Any Agreements with other Jurisdictions

Office of Policy and Budgetary Affairs
Board of County Commissioners, Miami-Dade County

Constitutional Office of the Sheriff

As Miami-Dade County prepares for the implementation of Amendment 10, the Board of County Commissioners has directed the Office of Policy and Budgetary Affairs to study the functions, responsibilities and operations of the County Sheriff for the ten (10) largest counties in Florida.

County: Click or tap here to enter text.

County Seat: Click or tap here to enter text.

Office of the Sheriff

Staffing & Personnel

Total Budgeted Full-Time Employees: Click or tap here to enter text.

Sworn Full-Time Employees: Click or tap here to enter text.

Civilian Full-Time Employees: Click or tap here to enter text.

Total Budgeted Part-Time Employees: Click or tap here to enter text.

Sworn Part-Time Employees: Click or tap here to enter text.

Civilian Part-Time Employees: Click or tap here to enter text.

Are Sheriff's Office Employees Considered County Employees? If not, please explain: Click or tap here to enter text.

Do Sheriff employees belong to a bargaining unit(s)? if so, please explain: Click or tap here to enter text.

If collective bargaining agreements are in place, by whom are those negotiated, and ultimately signed?: Click or tap here to enter text.

Funding & Administrative Support

Total Adopted Budget: Click or tap here to enter text.

Do funding sources other than county general funds fund the services provided by the Sheriff's Office? If so, please explain: Click or tap here to enter text.

Support Functions Received from the County (IT, Human Resources, Financial Administration, etc.): Click or tap here to enter text.

Are there Sheriff actions that require approval or ratification by the Board of County Commissioners? If so, please explain: Click or tap here to enter text.

Law Enforcement Functions

Describe the types and level of police services provided to municipalities across your County (routine police patrol, solely Sheriff functions or a combination): Click or tap here to enter text.

Describe the types and level of police services provided to the unincorporated areas, if any, across your County (routine police patrol, solely Sheriff functions or a combination): Click or tap here to enter text.

Does the Sheriff's Office contract with municipalities for certain services to be provided on behalf of the Sheriff? If so, please explain: Click or tap here to enter text.

Does the Sheriff's Office contract with municipalities for certain services to be provided on behalf of the municipality? If so, please explain: Click or tap here to enter text.

If applicable, does the Sheriff's Office provide law enforcement services for the Airport(s) and/or Seaport(s) in your County?: Click or tap here to enter text.

If applicable, does the Sheriff's Office provide support to the County (Law Enforcement at Countywide/Regional Buildings, security details for County officials, etc.): Click or tap here to enter text.

Is there a process, either by County Code/Charter or Agreement, for the transition of law enforcement services in the event on an incorporation or an annexation? If so, please explain: Click or tap here to enter text.

Operations & Assets

Number of District/Satellite/Regional Stations and/or offices: Click or tap here to enter text.

Explain the ownership of these facilities (owned by the County, owned by the Sheriff, or privately leased) and their uses: Click or tap here to enter text.

Who is responsible, operationally and financially, for the maintenance of these facilities? Click or tap here to enter text.

Number of Vehicles in Sheriff's Fleet: Click or tap here to enter text.

Explain the ownership of these vehicles (owned by the County, owned by the Sheriff, or privately leased): Click or tap here to enter text.

Who is responsible, operationally and financially, for the maintenance of the fleet? Click or tap here to enter text.

Additional Functions

Does the Sheriff's Office provide bailiff services for County courts? If so, please explain the reporting structure.: Click or tap here to enter text.

If any, List Additional Functions Performed Beyond Statutory Duties: Click or tap here to enter text.

Contact Person (Name, Title, E-Mail, Phone Number): Click or tap here to enter text.

If available, please attach the following documents with your response:

- Table of Organization
- Any Service Agreement(s) with the County
- If applicable, any agreements with other Constitutional Offices
- If applicable, any agreements with other Jurisdictions

Office of Policy and Budgetary Affairs
Board of County Commissioners, Miami-Dade County

Constitutional Office of the Property Appraiser

On May 5, 2022, the Miami-Dade County Board of County Commissioners held a Special Meeting to discuss the transition to and implementation of five elected constitutional offices. One of the items adopted at the Special Meeting was Special Item No. 5 which, among other things, directed the Office of Policy and Budgetary Affairs to study the functions, responsibilities and operations of the County Property Appraiser for the ten (10) largest counties in Florida.

The questions included below will serve as the basis for the conversation between our office and the appropriate representatives from your County's Property Appraiser.

County Demographics

County: Click or tap here to enter text.

Population: Click or tap here to enter text.

Number of Folios: Click or tap here to enter text.

Property Appraiser

Staffing & Personnel

Budgeted Full-Time Employees: Click or tap here to enter text.

Budgeted Part-Time Employees: Click or tap here to enter text.

Are Property Appraiser Employees Considered County Employees? If not, please explain: Click or tap here to enter text.

Bargaining Units: Click or tap here to enter text.

Funding & Administrative Support

Total Adopted Budget (detailed by funding source): Click or tap here to enter text.

Total Much Revenue Does Your Office Collect in Fees?: Click or tap here to enter text.

Number of Owned/Leased Facilities and Their Purpose: Click or tap here to enter text.

Support Functions Received from the County (IT, Human Resources, Financial Administration, etc.): Click or tap here to enter text.

Support Functions Provided to the County: Click or tap here to enter text.

Does Your Office Share Property Data with Other Jurisdictions?: Click or tap here to enter text.

Operations & Additional Functions

Number of Satellite/Regional Offices: Click or tap here to enter text.

Number of Owned/Leased Facilities and Their Purpose: Click or tap here to enter text.

Do You Have Agreements with Other Government or Non-Government Entities to Collect Non-Ad Valorem Assessments?: Click or tap here to enter text.

What Role Does the Office of the Property Appraiser Have with the Value Adjustment Board?
Click or tap here to enter text.

If any, List Additional Functions Performed Beyond Statutory Duties: Click or tap here to enter text.

Contact Person (Name, Title, E-Mail, Phone Number): Click or tap here to enter text.

If available, please attach the following documents with your response:

- Table of Organization
- Any Service Agreement(s) with the County
- Any Agreements with other Constitutional Offices
- Any Agreements with other Jurisdictions

Office of Policy and Budgetary Affairs
Board of County Commissioners, Miami-Dade County

Constitutional Office of the Clerk of the Circuit Courts

As Miami-Dade County prepares for the implementation of Amendment 10, the Board of County Commissioners has directed the Office of Policy and Budgetary Affairs to study the functions, responsibilities and operations of the County Clerk for the ten (10) largest counties in Florida.

The questions included below will serve as the basis for the conversation between our office and the appropriate representatives from your Clerk's Office.

County: Click or tap here to enter text.

Office of the Clerk

Staffing & Personnel

Total Budgeted Full-Time Employees: Click or tap here to enter text.

Total Budgeted Part-Time Employees: Click or tap here to enter text.

Are Clerk's Office employees considered County employees? If not, please explain: Click or tap here to enter text.

Do Clerk employees belong to a bargaining unit(s)? if so, please explain: Click or tap here to enter text.

Funding & Administrative Support

Total Adopted Budget: Click or tap here to enter text.

Please describe the funding sources that fund your office: Click or tap here to enter text.

Is the cost of employees distributed based on their duties? (i.e. are employees partially funded by the County, State and/or other source). Please explain: Click or tap here to enter text.

Support Functions Received from the County (IT, Human Resources, Financial Administration, etc.): Click or tap here to enter text.

Support Functions Provided to the County by the Clerk (Parking Enforcement, Passport Services, etc.): Click or tap here to enter text.

Facilities

Number of Satellite/Regional Offices: Click or tap here to enter text.

Explain the ownership of these facilities (owned by the County, owned by the Clerk, or privately leased) and their uses: Click or tap here to enter text.

Who is responsible, operationally and financially, for the maintenance of these facilities? Click or tap here to enter text.

Which entity/entities perform security and law enforcement functions at Clerk facilities? Click or tap here to enter text.

Clerk of the Circuit Court Functions

Please describe any agreements, if any, with the County or municipalities in place to collect and disburse fines, fees and other charges: Click or tap here to enter text.

Recorder of Deeds Functions

Are the fees collected through Recorder of Deeds functions retained solely by the Clerk?
Please explain: Click or tap here to enter text.

Clerk of the Board Functions

Are the Clerk of the Board functions separately managed? (i.e., an ex-officio Clerk of the Board or are these functions under the direction of the Board of County Commissioners). Please explain: Click or tap here to enter text.

Accountant and Custodian of County Funds Functions

Have any of these functions been delegated to the County? Please explain: Click or tap here to enter text.

Does the Clerk provide accounting services to any of the elected Constitutional Officers?
Please explain: Click or tap here to enter text.

What functions does the Clerk perform that directly supports County services (i.e., County Recorder, Clerk of the Board, and County Records Custodian)? Click or tap here to enter text.

How are investments of County funds managed? (i.e., is the Board or the County Administration consulted, either formally or informally) Please explain: Click or tap here to enter text.

Is there an agreement in place with the County to process accounts payable or is the work perform solely by Clerk staff? Click or tap here to enter text.

Is there an agreement in place with the County to process payroll or is the work perform solely by Clerk staff? Click or tap here to enter text.

Does the Clerk manage the financial system(s) used by the County? Click or tap here to enter text.

Do the other constitutional officers utilize these same financial system(s) for their operations? Click or tap here to enter text.

County Auditor Functions

Have any of these functions been delegated to the County? Please explain: Click or tap here to enter text.

Are there other County entities, departments or offices that perform auditor-like functions? Please explain: Click or tap here to enter text.

Additional Functions

If any, List Additional Functions Performed Beyond Statutory Duties: Click or tap here to enter text.

Contact Person (Name, Title, E-Mail, Phone Number): Click or tap here to enter text.

If available, please attach the following documents with your response:

- Table of Organization
- Any Service Agreement(s) with the County
- If applicable, any agreements with other Constitutional Offices
- If applicable, any agreements with other Jurisdictions

**BUDGET REQUEST FOR TAX COLLECTORS
SUMMARY OF THE 2021-22 BUDGET BY APPROPRIATION CATEGORY**

10/27/2021
EXHIBIT A

**BREVARD
COUNTY**

APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2019-20 (2)	APPROVED BUDGET 2020-21 (3)	ACTUAL EXPENDITURES 6/30/21 (4)	REQUEST 2021-22 (5)	(INCREASE/DECREASE)		AMOUNT APPROVED 2021-22 (7)	(INCREASE/DECREASE)	
					AMOUNT (6)	% (6a)		AMOUNT (8)	% (8a)
PERSONNEL SERVICES (Sch. 1-1A)	\$12,003,612	\$12,875,802	\$8,517,845	\$13,224,933	\$349,131	2.71%	\$13,224,933	\$349,131	2.71%
OPERATING EXPENSES (Sch. II)	\$1,985,725	\$2,453,660	\$1,865,635	\$2,939,962	\$486,302	19.82%	\$2,939,962	\$486,302	19.82%
OPERATING CAPITAL OUTLAY (Sch. III)	\$251,800	\$2,578,087	\$516,584	\$3,410,715	\$832,628	32.30%	\$3,410,715	\$832,628	32.30%
TOTAL EXPENDITURES	\$14,241,137	\$17,907,549	\$10,900,064	\$19,575,610	\$1,668,061	9.31%	\$19,575,610	\$1,668,061	9.31%
NUMBER OF POSITIONS		207		207	0	0.00%	207	0	0.00%
					COL (5) - (3)	COL (6) / (3)			

**AGREEMENT BETWEEN
JOE G. TEDDER, TAX COLLECTOR FOR POLK COUNTY
and
POLK COUNTY, FLORIDA
for
LOCKBOX PAYMENT PROCESSING SERVICES**

THIS AGREEMENT (the "Agreement") is made and entered into as of the Effective Date defined in Section 5.b. below, by and between JOE G. TEDDER, TAX COLLECTOR FOR POLK COUNTY, a Constitutional Officer, 430 E. Main Street, Bartow, Florida 33830, hereinafter referred to as the "Tax Collector," and Polk County, a political subdivision of the State of Florida, whose address is 330 West Church Street, Bartow, Florida 33830, hereinafter referred to as the "County."

WHEREAS the County desires to outsource the processing of its lockbox payments for the County's utility system; and

WHEREAS, the Tax Collector has the necessary equipment and personnel to provide lockbox payment processing services; and

WHEREAS, the County and Tax Collector desire to control costs for both the customers of the utility system and the County;

NOW, THEREFORE, in consideration of the mutual promises, covenants, and benefits contained herein, and other good and valuable consideration, the parties agree as follows:

Section 1. Recitals.

The above recitals are true and correct and form a material part of this Agreement upon which the parties have relied.

Section 2. Services and Procedures.

a. The Tax Collector shall furnish the services and follow procedures set forth in this Agreement, and as outlined in the Standard Services for County document attached hereto as Exhibit "A" and incorporated herein, for the processing of Polk County Utilities Division customer lockbox payments.

b. The Tax Collector hereby acknowledges the County's Identity Theft Protection Program and attests that the Tax Collector has similar policies and procedures that comply with the Federal Trade Commission's Red Flags Rule, which implements Section 114 of the Fair and Accurate Credit Transactions Act of 2003 (16 C.F.R. § 681.2).

Section 3. Responsibilities.

a. The Tax Collector will use the County's existing post office box, P.O. Box 2019, located at the Bartow, Florida Post Office. The Tax Collector shall retrieve mail from the post office at least once every business day prior to 8:15 a.m., subject to delays that are beyond the control of the Tax Collector, such as power failure, wars, fires, floods, hurricanes and other acts of God. The need to deviate from this schedule, because of unusual circumstances, will be communicated to the other party as soon as possible after those circumstances become known. For purposes of this Agreement, a "business day" is any Monday through Friday that is not an Observed Holiday of the Tax Collector's Office.

b. The Tax Collector will group the payments into batches of no more than 500 payment items per batch and will process the payments according to the procedures outlined in Exhibit "A," Standard Services for County.

c. The Tax Collector will charge only for the customer payments it processes that are deposited in the County's account. There will be no charge for the sorting of items received in the mail. Checks processed will have MICR (Magnetic Ink Character Recognition) encoding. The Tax Collector will implement and comply with any other bank requirements in order to control processing costs and fees.

d. The County hereby authorizes the Tax Collector to electronically transmit funds to the County-owned bank account designated for utility payments.

e. The County will provide easily identifiable colored envelopes to organizations for which the County does not want the Tax Collector to process payments.

f. The County will provide any proposed changes to the bill forms to the Tax Collector in order for the Tax Collector to evaluate compatibility with the processing equipment.

g. The Tax Collector will process payments every business day.

h. The Tax Collector will process payments as described in the Standard Services for County document attached as Exhibit "A." In the event all payments are not processed and transmitted or all agreed work product is not provided, the Tax Collector will notify the County with details of the inability to process, number of items not processed, and the expected resolution timeframe.

i. The Tax Collector will not be in breach of the contract in the event a force majeure prevents it from timely processing payments. A force majeure event shall include events beyond the control of the Tax Collector including but not limited to the following:

1. act of God (such as, but not limited to, hurricanes, fires, explosions, earthquakes, drought, tidal waves and floods);
2. war, hostilities (whether war be declared or not), invasion, act of foreign enemies, mobilization, requisition, or embargo;
3. rebellion, revolution, insurrection, or military or usurped power, or civil war;
4. contamination by radioactivity from any nuclear fuel, or from any nuclear waste from the combustion of nuclear fuel, radioactive toxic explosive, or other hazardous properties of any explosive nuclear assembly or nuclear component of such assembly;
5. riot, commotion, strikes, go slows, lockouts or disorder, unless solely restricted to employees of the Supplier or of his Subcontractors; or
6. acts or threats of terrorism.

j. However, it is critical to the County's operations that payments be posted to utility customer accounts in a timely manner. Therefore, events or situations that affect the Tax Collector's performance beyond a twenty-four hour period will constitute an

immediate suspension of services from the Tax Collector until the situation or event is corrected and the Tax Collector is able to perform pursuant to the terms of this Agreement.

k. Payments that cannot be processed by the Tax Collector in accordance with the Standard Services for County procedures set forth in Exhibit "A" will be forwarded to the County's Utilities Division.

Section 4. Costs and Billing.

a. The County shall pay the Tax Collector a service fee of 21.5 cents per each County utility account payment the Tax Collector processes. The service fee may be billed based on 1/10 cent and will be indexed annually based on the percent change in the U.S. Department of Labor, Bureau of Labor Statistics Consumer Price Index (CPI) for All Urban Consumers (CPI-U): U.S. city average (All items) (see <http://www.bls.gov/>) based on the twelve-month change in the CPI published two months prior to the anniversary of the date (March 1st) the Tax Collector begins providing services to the County pursuant to this Agreement.

b. The Tax Collector will submit an invoice by email to the County by the 15th of each month for the services provided during the previous month. Each invoice will detail the number of utility account payments processed and the corresponding aggregate fee due and payable. Invoices shall be sent directly to charlesrichards@polk-county.net, or to such other email address(es) that the County may from time to time designate.

Section 5. Term.

a. The initial term of this Agreement shall begin on March 1, 2017, and, unless sooner terminated as provided herein, shall continue for a five (5) year period until February 28, 2022. Thereafter, the Agreement shall annually each March 1st automatically renew for one (1) year renewal terms unless terminated as set forth herein.

b. The effective date (“Effective Date”) of this Agreement is the date the later of the two parties executes the Agreement.

c. This Agreement may be terminated by either party upon ninety (90) calendar days’ written notice to the other party. In the event of termination, the parties agree to cooperate to effect an orderly, efficient, and effective transition of services from the Tax Collector to the County. The Tax Collector shall be entitled to compensation for any work completed prior to the termination date. No damages will be paid by the County to the Tax Collector as a result of the termination of this Agreement.

Section 6. Notices.

a. Whenever either party desires to give notice unto the other, notice may be sent by hand delivery or by certified mail, return receipt requested, to:

COUNTY:

Polk County Utilities Division
Name: Attn: Utilities Division Director
Address: 1011 Jim Keene Boulevard
Winter Haven, FL 33880

TAX COLLECTOR:

Name: Joe G. Tedder, Tax Collector
Address: 430 East Main Street
Bartow, FL 33830

b. Either party may change its address for the delivery of written notice by providing advance written notice to the other party in accordance with this section. All notices delivered as required by this section shall be deemed received when actually delivered or when attempted delivery has been refused.

Section 7. Errors and Omissions; Performance Issues; Default.

a. In the event of any substantial error or omission on the part of the Tax Collector, its agents or employees, the Tax Collector will take all reasonable steps to correct said error or omission with the cooperation of the County at no additional cost to the County.

b. The Tax Collector shall exercise reasonable care to prevent loss of or damage to the County’s customer input data, checks, or other information received for processing but shall not be responsible for any such input data, checks, or other information until retrieved by and in possession of Tax Collector personnel.

c. The Tax Collector shall not be responsible for processing payments that are defaced or otherwise unable to be processed through the equipment.

d. If either party materially defaults in its obligations under this Agreement and fails to cure the same within thirty (30) days after the date the other party delivers written notice of the material default, then the non-defaulting party shall have the right to (i) immediately terminate this Agreement by delivering written notice to party in material default, and (ii) pursue any and all remedies available in law, equity, and under this Agreement.

Section 8. Liability.

a. In accordance with and subject to all the limits of liability provided by Section 768.28, Florida Statutes, or its successor, each party shall be liable for all damages or injury to persons or property caused solely by the negligent or wrongful act or omission of any of its agents or employees acting within the scope of authorized operations, employment, or the employee's office when performing duties or obligations of this Agreement.

b. Should a party (the "Passive Party") be sued for actions or matters associated with the performance of this Agreement that are solely the result of the other party (the "Active Party"), the Active Party shall be notified of such suit, and thereupon, shall have the duty to defend the suit by counsel reasonably acceptable to the Passive Party. Should judgment be awarded against the Passive Party in any such case, the Active Party shall forthwith pay the same and relieve the Passive Party of any obligations relating thereto.

c. In accordance with and subject to all the limits of liability provided by Section 768.28, Florida Statutes, or its successor, each party (an "Indemnifying Party") indemnifies and saves harmless the other party (the "Indemnified Party"), its officers and employees, from any and all damages awarded by judgment to anyone for injury or loss of property, personal injury, or death caused solely by the negligent or wrongful act or omission of any Indemnifying Party employee acting within the scope of the employee's office or employment when performing duties or obligations of this

Agreement and shall pay all expenses including without limitation defense and legal costs and attorney's fees, incurred in defending against any such claim for damages made against the Indemnified Party or any of the Indemnified Party's officers or employees provided, however, the Indemnifying Party's responsibilities to the Indemnified Party or to any third party with respect to such damage liability shall not exceed the limits of liability stated in Section 768.28(5), Florida Statutes, (or any successor statutory provision), regardless of whether a claim for damages or other relief is based in tort, contract, statute, strict liability, negligence, product liability or other legal theory. This section is not intended and does not establish a contractual obligation whereby the Indemnifying Party undertakes responsibility to any party for any liability in amounts exceeding the Section 768.28(5), Florida Statutes, liability limits under any legal theory, claim, or cause of action.

d. Nothing herein shall be deemed or construed as a waiver of sovereign immunity by the Tax Collector or the County, and the parties shall have and maintain at all times and for all purposes any and all rights, immunities and protections available under controlling legal precedent as provided under Section 768.28, Florida Statutes, or its successor and as provided under other applicable law.

e. This Agreement is solely for the benefit of the formal parties to this Agreement, and no right or cause of action shall accrue by reason hereof to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement, expressed or implied, is intended or shall be construed to confer upon or give any other person or entity any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof other than the parties hereto and their respective representatives, successors, and assigns as set forth herein.

Section 9. Binding Effect.

a. Each party hereto represents to the other that it has undertaken all necessary actions to execute this Agreement, and that it has the legal authority to enter into this Agreement and to undertake all obligations imposed on it.

b. The signatories hereof represent that they have the requisite legal authority to execute this Agreement and bind the respective parties hereto.

Section 10. Public Records.

a. The parties shall allow public access to all documents, papers, letters, or other materials which are public records under the provisions of Chapter 119, Florida Statutes, and the constitution of the State of Florida and which have been made or received by the parties in conjunction with this Agreement.

b. IF THE TAX COLLECTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE TAX COLLECTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, THE TAX COLLECTOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR POLK COUNTY AS FOLLOWS:

**ROLLAND HOGUE, RECORDS MANAGEMENT LIAISON OFFICER
POLK COUNTY IT DEPARTMENT
330 WEST CHURCH STREET
BARTOW, FL 33830
PHONE: (863) 534-7527
EMAIL: RollandHogue@Polk-County.net**

Or:

**CHARLES RICHARDS, CUSTOMER SERVICE/FINANCE MANAGER
POLK COUNTY UTILITIES DIVISION
1011 JIM KEENE BOULEVARD
WINTER HAVEN, FL 33884
PHONE: (863) 298-4135
EMAIL: CharlesRichards@Polk-County.net**

c. In accordance with Section 119.0701, Florida Statutes, the Tax Collector shall keep and maintain public records required by the County in performance of services pursuant to the contract. Upon request from the County's custodian of public

records, the Tax Collector shall provide the County with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided pursuant to Chapter 119, Florida Statutes, or as otherwise provided by law. The Tax Collector shall ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the Tax Collector does not transfer the records to the County. The Tax Collector shall, upon completion of the contract, transfer at no cost to the County all public records in possession of the Tax Collector, or keep and maintain public records required by the County to perform services pursuant to the contract. If the Tax Collector transfers all public records to the County upon completion of the contract, the Tax Collector shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the Tax Collector keeps and maintains public records upon completion of the contract, the Tax Collector shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the County, upon request from the County's custodian of public records, in a format that is compatible with the information technology systems of the County.

d. Notwithstanding Section 10.c. above, the parties intend that when providing the services described in this Agreement, the Tax Collector will not keep or maintain any records of the County. Accordingly, the Tax Collector will not and does not take responsibility for the retention of records on behalf of the County for purposes of meeting state public records laws. Rather, the Tax Collector will provide all such records to the County in accordance with the Standard Services for County listed in Exhibit "A." The Tax Collector will retain paper copies of any such records for ninety (90) days following confirmed delivery to the County after which they will be shredded. The Tax Collector will retain electronic records for thirty (30) days following confirmed delivery to the County after which they will be purged.

Section 11. Records and Audits.

a. The Tax Collector will maintain adequate internal audit procedures. The parties shall maintain in their place of business all books, documents, papers, and other evidence pertaining to work performed under this Agreement.

b. Such records shall be available at any time that a party may reasonably request inspection and copying of the said records.

c. Upon reasonable notice by the County, the Tax Collector will permit authorized representatives of the County, during normal business hours, to inspect the Tax Collector's facilities where services are performed.

Section 12. Compliance with Laws and Regulations.

In performing their obligations pursuant to the Agreement, the parties shall abide by all laws, statutes, ordinances, rules, and regulations pertaining to or regulating the acts contemplated to be performed herein, including those now in effect and hereafter adopted. Any violation of said laws, statutes, ordinances, rules or regulations shall constitute a material breach of the Agreement.

Section 13. Assignment.

This Agreement shall not be assigned by either party without prior written approval of the other, which approval may be withheld in the exercise of absolute discretion of the party whose approval is required.

Section 14. Captions.

Sections and other captions contained in this Agreement are provided for reference purposes only and are in no way intended to describe, interpret, define, or limit the scope, extent or intent of this Agreement, or any provision hereto.

Section 15. Time.

Time is of the essence in the performance of this Agreement, except as otherwise provided.

Section 16. Entire Agreement / Modification.

This Agreement constitutes the complete, integrated and entire Agreement between the parties with respect to the subject matter hereof, and supersedes any and all prior agreements, arrangements, contracts or understandings, whether oral or written, between the parties, all of which, if any, have been integrated herein. This Agreement may not be amended, changed or modified and material provisions hereunder may not be waived, except by written document or equal dignity herewith and signed by all parties to this Agreement.

Section 17. Counterparts.

This Agreement may be executed in multiple counterparts each of which shall be deemed an original and all of which together shall collectively constitute one instrument.

THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK;
THE AGREEMENT CONTINUES ON THE FOLLOWING PAGE WITH
THE PARTIES' SIGNATURES.

IN WITNESS WHEREOF, the parties hereto have caused the execution of these premises as of the Effective Date.

POLK COUNTY, a political subdivision of the State of Florida

JOE. G, TEDDER, TAX COLLECTOR FOR POLK COUNTY

By: 
Jim Freeman, County Manager



By: 

Date: 3-16-17

Date: 3/17

ATTEST: STACY M. BUTTERFIELD, CLERK TO THE BOARD

APPROVED AS TO FORM AND LEGAL SUFFICIENCY

By: 
Deputy Clerk

By: 
Tineshia Morris, Tax Collector Attorney

APPROVED AS TO FORM AND CORRECTNESS: LEGAL SUFFICIENCY:

By: 
County Attorney's Office

Exhibit List:
Exhibit A – Standard Services for County

Exhibit A
Standard Services for County

Polk County Utilities payments and correspondence received via postal mail are to be processed as follows:

A. Envelope received that has a check or money order that matches the stub

1. Open envelope
2. Check stub for address change
3. Check envelope for other correspondence
4. If other correspondence or address change:
 - a) Process payment
 - b) Return envelope with correspondence and payment stub to the County's Utilities Division

B. Envelope received that has multiple checks or money orders that match the stub

1. Open envelope
2. Check stub for address change
3. Check envelope for other correspondence
4. If other correspondence or address change:
 - a) Process payment
 - b) Return envelope with correspondence and payment stub to the County's Utilities Division

C. Envelope received that has a check or money order that matches multiple stubs

1. Open envelope
2. Check stub for address change
3. Check envelope for other correspondence
4. If other correspondence or address change:
 - a) Process payment
 - b) Return envelope with correspondence and payment stub to the County's Utilities Division

D. Envelope received that has a check or money order that does not match the stub

1. Open envelope

2. Hold check, stub, correspondence (if any) and envelope to be picked up by the County's Utilities Division for processing

E. Envelope received that has a check or money order but no stub

1. Open envelope
2. Attempt to find the account number and verify if it is written on the check
3. If account number is located, verify and process
4. If no account number is determined, hold check, stub, correspondence (if any) and envelope to be picked up by the County's Utilities Division for processing

F. Envelope received that has a stub with no check

1. Open envelope
2. Hold correspondence and envelope to be picked up by the County's Utilities Division for processing

G. General correspondence including junk mail

1. Open envelope
2. Hold correspondence and envelope to be picked up by the County's Utilities Division for processing

H. Mail delivered in error

Return to the post office

I. Applications for service

Hold correspondence and payment to be picked up by the County's Utilities Division

J. Applications for bank draft

Hold for pickup by the County's Utilities Division

K. Bank checks

1. Create virtual stub for the bank checks to be processed through the high speed processor at the Tax Collector's Office
2. Items that cannot be processed and items with additional information defined above in Standard Services for County will be sorted and ready for pickup by 11:00 a.m.
3. Process payment

L. Reports, deposits, and other performance standards:

- 1) Daily batch and deposit reports emailed to the County's Utilities Division
- 2) Create a file to be imported into the billing system
- 3) Deposit made to a County designated bank account no later than the next business day
- 4) All payments processed on the day received
- 5) Mail picked up weekdays by 8:15 a.m. at the post office
- 6) Bank file transmitted to the County designated bank account by 4:30 p.m. each business day

INTERLOCAL AGREEMENT

This Interlocal Agreement is made this 23rd day of October, 2006, between Ric L. Bradshaw, Sheriff of Palm Beach County (hereinafter "SHERIFF") and Sharon R. Bock, Clerk & Comptroller, Palm Beach County, Florida (hereinafter "CLERK"), each one constituting a public agency as defined in Part I of Chapter 163, Florida Statutes.

WITNESSETH

WHEREAS, Section 163.01, Florida Statutes, known as the "Florida Interlocal Cooperation Act of 1969" authorizes local governments to make the most efficient use of their powers by enabling them to cooperate with other localities on a basis of mutual advantage and thereby to provide services and facilities that will harmonize geographic, economic, population and other factors influencing the needs and development of local communities; and

WHEREAS, Part I of Chapter 163, Florida Statutes, permits the SHERIFF and the CLERK, as public agencies defined therein, to enter into interlocal agreements with each other to jointly exercise any power, privilege, or authority which such agencies share in common and which each might exercise separately; and

WHEREAS, the County's Board of County Commissioners authorized this Interlocal Agreement between the SHERIFF and the CLERK so as to provide investment management of the SHERIFF's funds.

NOW THEREFORE, in consideration of the mutual representations, terms and covenants hereinafter set forth, the parties hereby agree as follows:

Section 1. Purpose

The purpose of this Agreement is to appoint the CLERK as investment manager for the SHERIFF.

Section 2. Definitions

The following definitions shall apply to this Agreement:

"Act" means Part I of Chapter 163, Florida Statutes.

"Agreement" means this Interlocal Agreement, including any amendments or supplements hereto, executed and delivered in accordance with the terms hereof.

Section 3. Representative/Monitoring Position

The SHERIFF's representative/contract monitor during the term of this Agreement shall be the Chief Financial Officer.

The CLERK's representative/contract monitor during the term of this Agreement shall be the appointed Investment Manager for the Clerk's funds.

Section 4. Effective Date/Term

This Agreement shall take effect upon execution by the parties. This Agreement shall continue in full force and effect until such time as the SHERIFF or CLERK determine that investment management services should no longer be provided

Section 5. Responsibilities and Duties

- A. In order to eliminate the need for the SHERIFF to invest funds for longer than overnight, the CLERK agrees to establish an agency fund for the investment of the SHERIFF's funds.
- B. The equity balance of the SHERIFF's agency fund will participate in the County's investment pool.
- C. The SHERIFF shall requisition funds from the Board of County Commissioners and the CLERK shall make transfers to the SHERIFF's agency fund in accordance with Chapter 30.50, Florida Statutes, and for any other approved budget appropriation.
- D. The CLERK agrees to transfer necessary operating funds to the SHERIFF on an as needed basis.
- E. The equity balance in the SHERIFF's fund will earn its pro-rata share of the interest earned from the County's investment pool.
- F. Interest earnings will be posted as additional investments for the SHERIFF's agency fund. The CLERK will provide an accounting to the SHERIFF for the activity in the SHERIFF's agency fund at least monthly.

G. The SHERIFF agrees to place the SHERIFF's investments in the CLERK's name in trust for the SHERIFF. All costs associated with the transfer or safekeeping of the SHERIFF's investments will be paid by the SHERIFF. Upon termination of this Agreement, the investments will be returned to the SHERIFF.

H. The SHERIFF agrees to make no investments other than in the County's investment pool or the overnight investment agreement with the authorized bank depositories.

Section 6. Breach/Opportunity to Cure

The parties agree that in the event either party is in default of its obligations herein, the party not in default shall provide to the party in default thirty (30) days written notice to cure said default before exercising any of its rights as provided for in this Agreement.

Section 7. Termination

This Agreement may be terminated for cause by either party to this Agreement upon thirty (30) days written notice to the other party. This Agreement may be terminated without cause, by providing thirty (30) days written notice to the other party.

Section 8. Enforcement Costs

Any costs or expenses (including reasonable attorney's fees) associated with the enforcement of the terms and conditions of this Agreement shall be borne by the respective parties, provided, however, that this clause pertains only to the parties to this Agreement.

Section 9. Annual Appropriation

Each party's performance and obligation to pay any sums due under the terms of this Agreement is contingent upon an annual budgetary appropriation for subsequent fiscal years.

Section 10. Notice

All notices required to be given under this Agreement shall be deemed sufficient to each party when delivered by United States Mail to the following:

SHERIFF

Sheriff Ric L. Bradshaw
3228 Gun Club Road
West Palm Beach, FL 33406

CLERK

Honorable Sharon R. Bock
9th Floor
301 North Olive Avenue
West Palm Beach, FL 33401

Section 11. Delegation of Duty

Nothing contained herein shall be deemed to authorize the delegation of the constitutional or statutory duties of state, county, or city officers.

Section 12. Filing

In accordance with the requirements of Section 163.01 (11), Florida Statutes, an executed copy of this Agreement and any amendments shall be filed with the Clerk of the Circuit Court in and for Palm Beach County.

Section 13. Liability

The parties to this Agreement and their respective officers and employees shall not be deemed to assume any liability for the acts, omissions, and negligence of the other party. Further, nothing herein shall be construed as a waiver of sovereign immunity by either party, pursuant to Section 768.28, Florida Statutes.

Section 14. Amendments

This Agreement may be amended by a writing executed by both parties.

Section 15. Remedies

This Agreement shall be construed by and governed by the laws of the State of Florida. Any and all legal action necessary to enforce this Agreement will be held in Palm Beach County. No remedy herein conferred upon any party is intended to be exclusive of any other remedy, and each and every such remedy shall be cumulative and shall be in addition to every other remedy given hereunder or now or hereafter existing at law or in equity or by statute or otherwise. No single or partial exercise by any party of any right, power, or remedy hereunder shall preclude any other or further exercise thereof.

Section 16. Time of the Essence

The parties expressly agree that time is of the essence in this Agreement. The failure by a party to complete performance within the time specified, or within a reasonable time if no time is specified herein, shall, at the option of the other party without liability, in addition to any other rights or remedies, relieve the other party of any obligation to accept such performance.

Section 17. Equal Opportunity Provision

The SHERIFF and the CLERK agree that no person shall, on the grounds or race, color, sex, national origin, disability, religion, ancestry, marital status, or sexual orientation be excluded

from the benefits of, or be subjected to any form of discrimination under any activity carried out by the performance of this Agreement.

Section 18. Captions

The captions and section designations herein set forth are for convenience only and shall have no substantive meaning.


Section 19. Severability


In the event that any section, paragraph, sentence, clause, or provision hereof be held by a court of competent jurisdiction to be invalid, such shall not affect the remaining portions of this Agreement and the same shall remain in full force and effect.

Section 20. Entire Agreement

This Agreement represents the entire understanding between the parties, and supersedes all other negotiations, representations, or agreement, either written or oral, relating to this Agreement.

WITNESSES:



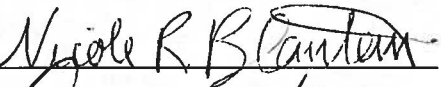



RIC. L. BRADSHAW,
SHERIFF, PALM BEACH COUNTY, FLORIDA



Ric L. Bradshaw

WITNESSES:





SHARON R. BOCK,
CLERK & COMPTROLLER ,PALM BEACH
COUNTY, FLORIDA



Sharon R. Bock